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### PART-IIA

GOVERNMENT OF MEGHALAYA  
FINANCE (AF) DEPARTMENT

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#### NOTIFICATION

The 27<sup>th</sup> May, 2020.

**NO. FEM.29/2012/8.** - In exercise of the powers conferred by the proviso to Article 309 of the Constitution and of all other powers enabling him in this behalf, the Governor of Meghalaya, hereby makes the following Rules, namely:

### THE MEGHALAYA CIVIL SERVICES GENERAL PROVIDENT FUND RULES, 2020

#### 1. Short title, application, commencement and definitions

- (a) These Rules may be called the Meghalaya Civil Services General Provident Fund Rules, 2020.
- (b) They shall be deemed to have come into force with effect from the date of publication in the official gazette.

#### 2. Definitions

- (1) In these Rules unless the context otherwise requires:
  - (a) “Accounts Officer” means the officer assigned by Government or the Comptroller and Auditor-General of India, as the case may be, to maintain the provident fund account of the subscriber.

(b) “Emoluments” means pay, leave salary or subsistence grant, as defined in the Fundamental Rules and includes leave salary or subsistence grant, if admissible, and any remuneration of the nature of pay received in respect of foreign service.

(c) “Family” in relation to a Government servant means –

- (i) Wife or wives, in the case of a male Government servant;
- (ii) Husband, in the case of a female Government servant;
- (iii) Sons including step-sons and adopted sons;
- (iv) Daughters including step-daughters and adopted daughters;
- (v) Father, including adoptive father and step father;
- (vi) Mother, including adoptive mother and step mother;
- (vii) Brothers including step-brothers;
- (viii) Sisters including step-sisters;
- (ix) Children of pre-deceased son(s) and, or, daughter(s).

*NOTE – Child means a legitimate child and includes an adopted child, where adoption is recognised by the personal law governing the subscriber.*

(d) “Fund” means the General Provident Fund.

(e) “Leave” means any variety of leave recognised by the Fundamental Rules.

(f) “Year” means a financial year.

(g) “Fundamental Rules” means the Meghalaya Fundamental Rules and Subsidiary Rules, 1984.

(2) Any other expression used in these Rules which is defined either in the Provident Funds Acts, 1925 (19 of 1925), or in the Fundamental Rules is used in the sense therein defined.

(3) Nothing in these Rules shall be deemed to have the effect of terminating the existence of the General Provident Fund as heretofore existing or of constituting any new fund.

### **State Government’s Decision**

**An Adopted child ceases to be included in the family of the natural Father** – An adopted child is, for the purposes of these Rules, the child of the adoptor and ceases to be the child and dependent of the natural father. It has accordingly been decided that in a case in which a person has given his child in adoption to another person and, if, under the personal law of the adoptor, adoption is legally recognised as conferring the status of a natural child, such a child should, for the purposes of the Provident Fund Rules, be considered as excluded from the family of the natural father.

## CONSTITUTION OF THE FUND

### 3. Constitution of the Fund

- (1) The Fund shall be maintained in rupees.
- (2) All sums paid into the fund under these Rules shall be credited in the books of the Government to an account named "The General Provident Fund". Sums, of which payment has not been taken within six months after they become payable under these Rules, shall be transferred to "Deposits" at the end of the year and treated under the ordinary rules relating to deposits.

## CONDITIONS OF ELIGIBILITY

### 4. Conditions of eligibility

All Government servants, other than those eligible for admission to the Contributory Provident Fund, shall be required to subscribe to the compulsory General Provident Fund:

Provided that such Government servant, as has been required or permitted to subscribe to a Contributory Provident Fund, and retains his right to subscribe to such a fund, shall not be eligible to join or continue as subscriber to the Fund.

State Government employees joining office on or after 01.04.2010 are not eligible to subscribe to General Provident Fund as they are governed by the New Defined Contribution Pension Scheme.

## NOMINATIONS

### 5. Nominations

- (1) A subscriber shall, at the time of joining the Fund, send to the Accounts Officer, through the Head of Office, a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund in the event of his death, before that amount has become payable, or having become payable, has not been paid:

Provided, further, that a subscriber, who has a family at the time of making the nomination, shall make such nomination only in favour of a member or members of his family.

Provided, further, that the nomination made by the subscriber in respect of any other provident fund to which he was subscribing before joining the Fund shall, if the amount to his credit in such other fund has been transferred to his credit in the Fund, be deemed to be a nomination duly made under this Rule, until he makes a fresh nomination in accordance with this Rule.

- (2) If a subscriber nominates more than one person under Sub-rule (1), he shall specify, in the nomination, the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the Fund at any time.
- (3) Every nomination shall be in one of the forms set forth in the First Schedule as is appropriate in the circumstances.
- (4) A Subscriber may, at any time, cancel a nomination by sending a notice in writing to the Accounts Officer. The subscriber shall, along with such notice, or separately, send a fresh

nomination made in accordance with the provisions of this Rule.

(5) A subscriber may provide in a nomination: -

(a) in respect of any specified nominee, that in the event of his predeceasing the subscriber, the right conferred upon that nominee shall pass to such other person or persons as may be specified in the nomination, provided that such other person or persons shall, if the subscriber has other members of his family, be such other member or members; where the subscriber confers such a right on more than one person under this Clause, he shall specify the amount or share payable to each of such persons in such a manner as to cover the whole of the amount payable to the nominee.

(b) that the nomination shall become invalid in the event of a contingency specified therein:

Provided that, if at the time of making the nomination, the subscriber has no family, he shall provide in the nomination that it shall become invalid in the event of his subsequently acquiring a family:

Provided, further, that, if at the time of making the nomination, the subscriber has only one member of the family, he shall provide in the nomination that the right conferred upon the alternate nominee under Clause (a) shall become invalid in the event of his subsequently acquiring other member or members in his family.

(6) Immediately on the death of a nominee, in respect of whom no special provision has been made in the nomination under Clause (a) of Sub-rule (5), or on the occurrence of any event by reason of which the nomination becomes invalid in pursuance of Clause (b) of Sub-rule (5), or the proviso thereto, the subscriber shall send to the Accounts Officer a notice in writing canceling the nomination, together with a fresh nomination made in accordance with the provisions of this Rule.

(7) Every nomination made, and every notice of cancellation given, by a subscriber shall, to the extent that it is invalid, take effect on the date on which it is received by the Accounts Officer.

*NOTE – In this Rule, unless the context otherwise requires, a “person” or “persons” shall include a company or association or body of individuals, whether incorporated or not.*

### **State Government’s Decisions:**

**Decision No. (1) – Right of a nominee can pass to a non-family member** - If a subscriber has no family, or has no other person, except the nominee constituting his family, as defined in the Rules, the person to whom the right of nominee should pass, named in the last column, can be someone other than a member of his family.

**Decision No. (2) – Nomination made while in service can be changed even after retirement so long as the amount remains unpaid** - So long as the amount at the credit of the subscriber is not actually paid, it retains the character of Provident Fund and hence there should be no objection to the subscriber changing the nomination in this regard even after retirement/discharge, etc., provided the changes or revised nominations are made and notified in accordance with the proviso of the relevant Provident Fund Rules.

**Decision No. (3) – Fresh nomination not compulsory along with cancellation of existing nomination** - A question arose whether a nomination, duly made and which was valid in accordance with the Rules of a Provident Fund, could be cancelled by the subscriber by merely giving a notice of its cancellation in writing to the Accounts Officer of the Fund without simultaneously replacing it by another valid nomination OR whether the old nomination subsisted, by virtue of Proviso to Rule 5 of the General Provident Fund Rules, for so long as it was not replaced by another valid nomination.

It has been held, as the Proviso to Rule 8 (4) is directory and not mandatory, that failure to send a fresh nomination along with the notice does not make the notice ineffectual. Section 5 (1) (a) of the Provident Fund Act, 1925, provides that any nomination, duly made in accordance with the Rules of the Fund, can at any time be expressly cancelled by notice given in the manner and to the authority prescribed by these Rules. Sub-rule (4) of Rule 5 prescribes the manner in which, and the authority to whom, the notice of cancellation is to be given. The additional provision that a fresh nomination should be sent along with a notice does not affect the validity or otherwise of the notice. The Proviso thus does not constitute a condition for the validity of the notice. It follows, therefore, that once a notice is given, complying with the above requirements, it operates as a valid and effective notice provided it is given in clear and un-ambiguous terms.

In view of the above, it has been decided that it would not be in order to make the payment of the deposits in the General Provident Fund on the basis of the nomination which is expressly cancelled by the subscriber by a notice given in clear and un-ambiguous terms, but which is not replaced by another valid nomination. After receiving such a notice of cancellation of a nomination, the nomination should be cancelled forthwith and returned to the subscriber. If the subscriber fails to furnish, along with the notice of cancellation, or separately in due course, a fresh nomination which is in accordance with the Rules and the Provident Fund Deposit becomes payable as a result of the death of the subscriber, the payment should be made in accordance with the Rules of the Fund as if no valid nomination subsists.

**Decision No. (4) – Nomination of a subscriber held valid even if he dies before it reaches the Accounts Officer** - According to the General Provident Fund Rules, a subscriber is required to send his nomination to the Accounts Officer and the nomination, if valid, is to take effect from the date it is received by the Accounts Officer. A doubt was expressed by the Accountant General whether the nomination could be held effective having regard to the fact that on the date of death of the subscriber, the nomination had not been received by the Accounts Officer.

It has been held that the nomination of Provident Fund submitted to the Head of Office, before the death of the subscriber, should be treated as valid nomination, notwithstanding the fact that it did not reach the Accounts Officer before the subscriber's death.

## SUBSCRIBER'S ACCOUNT

### 6. Subscriber's Account

An account shall be opened in the name of each subscriber in which shall be shown –

- (1) His subscriptions;
- (2) Interest, as provided by Rule 11, on subscription;
- (3) Advances and withdrawals from the Fund.

### State Government's Decisions

**Decision No. (1) – Provident Fund Account Numbers to be entered in Service Books** - It has been brought to the notice of the Government that in many cases, Provident Fund Account numbers were not shown in the Last Pay Certificates of Government servants transferred from one office to another, resulting in a number of Provident Fund credits remaining unadjusted in the subscribers accounts for long periods and accumulation of unposted items in the Accounts Offices. As soon as a Government servant is admitted to Provident Fund, the Provident Fund Account number allotted to him should invariably be entered on the right hand top page 1 of his Service Book by means of rubber stamp or any other appropriate means.

**Decision No. (2)** – The Service Books of transferred Government servants should be made available by the old offices to the new offices, with the Provident Fund Account numbers duly entered therein, immediately, or as soon as possible, after their transfer, but not later one month after such transfer.

### CONDITIONS AND RATES OF SUBSCRIPTIONS

#### 7. Conditions of subscription

- (1) A subscriber shall subscribe monthly to the Fund except during the period when he is under suspension:

Provided that a subscriber may, at his option, not subscribe during leave which either does not carry any leave salary or carries leave salary equal to or less than half pay or half average pay:

Provided, further, that a subscriber, on re-instatement after a period passed under suspension, shall be allowed the option of paying in one lump sum or in installments, any sum not exceeding the maximum amount of arrear subscriptions payable for that period.

*NOTE 1 - The holder of a seasonal post in an establishment need not subscribe to the Fund, during the period of his unemployment.*

*NOTE 2 - A subscriber need not subscribe during a period treated as non-duty.*

- (2) The subscriber shall intimate his option not to subscribe during the leave referred to in the first Proviso to Sub-rule (1) in the following manner:
- (a) if he is an officer who draws his own bills, by making no deduction on account of subscription in his first pay bill drawn after proceeding on leave:
  - (b) if he is not an officer who draws his own pay bills, by written communication to the Head of his Office before he proceeds on leave.

Failure to make due and timely intimation shall be deemed to constitute an option to subscribe.

The option of a subscriber intimated under this Sub-rule shall be final.

- (3) A subscriber who has, under Rule 19 withdrawn the amount standing to his credit in the Fund shall not subscribe to the Fund after such withdrawal, unless he returns to duty.
- (4) Notwithstanding anything contained in Sub-rule (1), a subscriber shall not subscribe to the Fund for the month in which he quits service unless, before the commencement of the said

month, he communicates to the Head of Office in writing his option to subscribe for the said month.

- (5) Subscription to the General Provident Fund will be stopped 6 (six) month prior to the date of superannuation or retirement of the subscriber from service.

### **State Government's Decisions**

**Decision No. (1) – Whole or part of the bonus amount may be deposited in the Provident Fund Accounts** - The Governor of Meghalaya is pleased to decide that, in relaxation of Rule 7 (1), Rule 8 (1)(b) and Rule 8 (4) of the General Provident Fund Rules, 1985 and the corresponding Rules of the Contributory Provident Fund Rules, such of the subscribers to the General Provident Fund Rules and Contributory Provident Fund who are entitled to the Productivity Linked Bonus may, if they so desire, deposit the whole or a part of the amount admissible under the scheme in their respective Provident Fund accounts.

**Decision No. (2)** – (i) Subscribers who want to continue their subscription which has been stopped under Sub-rule (5) above shall submit their application for option to the Head of office concerned giving details of name, designation and General Provident Fund Account Number before six months of the actual date of retirement/superannuation.

(ii) As stoppage of subscriptions to the General Provident Fund may cause some adverse effect in respect of Government employees liable to pay Income Tax, it is decided to allow them as a countervailing measures to increase their subscriptions if they so desire, for the period of six months prior to the month of stoppage in such manner that they get the full Income Tax rebate.

(iii) No advance shall be sanctioned once the subscriptions are stopped. While sanctioning advances prior to the period of stoppage, the Heads of offices/sanctioning authorities shall fix the number of installments or recoveries in such a manner that the advance(s) along with interest incurred thereon is/are recovered in full prior to the stoppage of subscriptions so that there may not be any recovery of the advance(s) during the period of the last six months referred to in Sub-rule (5) of Rule 7 above. In other words, no transaction shall arise during the relevant period mentioned above.

## **RATES OF SUBSCRIPTION**

### **8. Rates of Subscription**

- (1) The amount of subscription shall be fixed by the subscriber himself, subject to the following conditions namely:

(a) It shall be expressed in whole rupees.

(b) It may be any sum so expressed, not less than 10% of his emoluments and not more than his emoluments:

Provided that, in the case of a subscriber who has previously been subscribing to a Government Contributory Provident Fund at the higher rate of 15 5/8 %, it may be any sum so expressed, not less than 10%, of his emoluments and not more than his emoluments:

(c) When a Government servant elects to subscribe at the rate of 10%, the fraction of a rupee will be rounded to the nearest whole rupee, 50 p. counting as the next higher rupee.

- (2) For the purpose of Sub-rule (1) the emoluments of a subscriber shall be

- (a) in case of a subscriber who was in Government service on the 31<sup>st</sup> March of the preceding year, the emoluments to which he was entitled on that date:

Provided that

- (i) If the subscriber was on leave on the said date and elected not to subscribe during such leave, or was under suspension on the said date, his emoluments shall be the emoluments to which he was entitled on the first day after his return to duty;
  - (ii) If the subscriber was on deputation out of the State on the said date, or was on leave on the said date and continues to be on leave and has elected to subscribe during such leave, his emoluments shall be the emoluments to which he would have been entitled had he been on duty in the State;
- (b) In the case of a subscriber who was not in government service on the 31<sup>st</sup> March of the preceding year, the emoluments to which he was entitled on the day he joins the Fund.
- (3) The subscriber shall intimate the fixation of the amount of his monthly subscription in each year in the following manner: -
- (a) If he was on duty on the 31<sup>st</sup> March of the preceding year, by the deduction which he makes in this behalf from his pay bill for that month;
  - (b) If he was on leave on the 31<sup>st</sup> March of the preceding year, and elected not to subscribe during such leave, or was under suspension on that date, by the deduction which he makes in this behalf from his pay bill after his return to duty;
  - (c) If he has entered government service for the first time during the year, by the deduction which he makes in this behalf from his pay bill for the month during which he joins the fund;
  - (d) If he was on leave on the 31<sup>st</sup> March of the preceding year, and continues to be on leave and has elected to subscribe during such leave, by the deduction which he causes to be made in this behalf from his salary bill for that month;
  - (e) If he was on foreign service on the 31<sup>st</sup> March of the preceding year, by the amount credited by him into the Treasury on account of subscription for the month of April in the current year.
- (4) The amount of subscription so fixed may be
- (a) Reduced once at any time during the course of the year;
  - (b) Enhanced twice during the course of the year; or
  - (c) Reduced and enhanced as foresaid:

Provided that when the amount of subscription is so reduced it shall not be less than a minimum prescribed in Sub-rule (1):

Provided, further, that if a subscriber is on leave without pay, or leave on half pay, for a part of a calendar month and he has elected not to subscribe during such leave, the amount of subscription payable shall be proportionate to the number of days spent on duty, including leave, if any, other than those referred to above.



**State Government's Decision**

Rate of subscription once fixed is not to be varied during the year on account of retrospective increase or decrease in rate of pay ordered subsequently.

**TRANSFER TO FOREIGN SERVICE OR DEPUTATION OUT OF THE STATE****9. Transfer to foreign service or deputation out of the State**

When a subscriber is transferred to foreign service or sent on deputation out of the State, he shall remain subject to the Rules of the Fund in the same manner as if he were not so transferred or sent on deputation.

**REALISATION OF SUBSCRIPTIONS****10. Realisation of subscription**

- (1) When emoluments are drawn from a Government treasury in India, or from an authorised office of disbursement outside India, recovery of subscriptions on account of these emoluments, and of the principal and interest of advances, shall be made from emoluments themselves.
- (2) When emoluments are drawn from any other source, the subscriber shall forward his dues monthly to the Accounts Officer.

Provided that in the case of a subscriber on deputation to a body corporated, owned or controlled by Government, the subscriptions shall be recovered and forwarded to the Accounts Officer by such body.

- (3) If a subscriber fails to subscribe with effect from the date on which he is required to join the Fund, or is in default in any month or months during the course of a year, otherwise than as provided in Rule 7, the total amount due to the Fund on account of arrears of subscription shall, with interest thereon at the rate provided in Rule 11, forthwith be paid by the subscriber to the Fund or, in default, be ordered by the Accounts Officer to be recovered by the deduction from the emoluments of the subscriber by installments, or otherwise, as may be directed by the authority competent to sanction an advance for the grant of which special reasons are required under Sub-rule (2) of Rule 12:

Provided that subscribers whose deposits in the Fund carry no interest shall not be required to pay any interest.

**State Government's Decisions**

**Decision No. (1) – Procedure for recovery of interest on arrears of subscription** - The object of the recovering the arrears of subscriptions and interest thereon is to restore the Provident Fund account to the position to which it would have attained had the subscription been credited to the account from month to month as they fell due for payment. While the recovery of interest on such arrears pay, in lump sum, represents no difficulty, where recovery is effected in easy installments, calculation of the amounts of additional interest on the diminishing amount of arrears gives rise to practical difficulties owing, *inter alia*, to the change in the rate of interest from year to year. In order to remove these difficulties, it has now been decided that the additional amount of interest on the diminishing amounts of arrears payable in monthly installments should be calculated by determining the amount of interest which the subscriber concerned would have earned, had he paid the arrears in

lump sum (during the period of the recovery of arrears in installments) and diminishing from it, the amount of the interest earned on the amount of arrears of installments, paid from month to month till the full recovery of arrears.

**Decision No. (2)** – The decision in paragraph 1 pre-page will apply in all cases of recovery in installments of arrears of subscriptions to a Provident Fund. Past cases in which arrears of subscriptions have already been recovered without interest, on diminishing amount of arrears, need not to be reopened. However, it will apply in cases in which arrears of subscription are still to be recovered, or are under recovery, on the date of issue of these orders.

**Decision No. (3)** – Interest may also be allowed on the arrears of subscriptions and when they are recovered it is not necessary that the arrear of subscription and interest thereon should be recovered completely, before any interest is allowed thereon.

## INTEREST

### 11. Interest

- (1) Subject to the provisions of Sub-rule (5), Government shall pay, to the credit of the account of a subscriber, interest at such rate as may be determined for each year according to the method of calculation prescribed from time to time by the Government of Meghalaya.
- (2) Interest shall be credited with effect from the last day in each year in the following manner:
  - i. Interest for twelve months on the amount to the credit of a subscriber on the last day of the preceding year, less any sums withdrawn during the current year.
  - ii. Interest from the beginning of the current year up to the last day of the month preceding the month of withdrawal on sums withdrawn during the current year.
  - iii. Interest from the date of deposit up to the end of current year on all the sums credited to the subscribers account after the last pay of preceding year.
  - iv. The total amount of interest shall be rounded off to the nearest whole rupee (fifty paise counting as the next higher rupee):

Provided that when the amount standing to the credit of a subscriber has become payable, interest shall thereupon be credited under this Rule in respect only of the period from the beginning of the current year, or from the date of deposit, as the case may be, up to the date on which the amount standing to the credit of the subscriber becomes payable.

- (3) In this Rule, the date of deposit shall,
  - (a) in the case of a recovery from emoluments, be deemed to be the first day of the month in which it is recovered, and
  - (b) in the case of an amount forwarded by the subscriber, be deemed to be the first day of the month of receipt, if it is received by the Accounts Officer before the fifth day of that month
  - (c) if it is received on or after the fifth day of that month, the first day of the next succeeding month:

Provided that where there has been delay in the drawal of pay or leave salary and allowances of a subscriber and consequently the recovery of his subscription towards the Fund, the interest on such subscriptions shall be payable from the month in which the pay

or leave salary of the subscriber was due under the Rules, irrespective of the month in which it was actually drawn:

Provided further that in the case of an amount forwarded in accordance with the Proviso to Sub-rule (2) of Rule 10, the date of deposit shall be deemed to be the first day of the month if it is received by the Accounts Officer before the fifteenth day of that month:

Provided, further, that where the emoluments for a month are drawn and disbursed on the last working day of the same month, the date of deposit shall, in the case of recovery of his subscriptions, be deemed to be the first day of the succeeding month.

- (4) In addition to any amount to be paid under Rules 18, 19 or 20, interest thereon, up to the end of the month preceding that in which the payment is made or up to the end of the sixth month after the month in which such amount becomes payable, whichever of these periods be less, shall be payable to the person to whom such amount is to be paid:

Provided that where the Accounts Officer has intimated to that person (or his agent) a date on which he is prepared to make payment in cash, or has posted a cheque in payment to that person, interest shall be payable only up to the end of the month preceding the date so intimated, or the date of posting the cheque, as the case may be:

Provided, further, that where a subscriber, on deputation to a body corporate, owned or controlled by the Government or an autonomous organisation registered under the Societies Registration Act, 1860 (21 of 1860), is subsequently absorbed in such a body with effect from a retrospective date, for the purpose of calculating the interest due on the Fund accumulations of the subscriber, the date of issue of the orders regarding absorption shall be deemed to be the date on which the amount to the credit of the subscriber becomes payable. However, this shall be subject to the condition that the amount recovered as subscription, during the period commencing from the date of absorption and ending with the date of issue of orders of absorption, shall be deemed to be subscription to the Fund only for the purpose of awarding interest under the Sub-rule.

*NOTE – Payment of interest on the Fund balance beyond a period of 6 months may be authorised by*

- (a) *The Head of Accounts Office (which expression includes the Pay and Accounts Officer where there is one) up to a period of one year; and*
- (b) *The immediate superior to the Head of Accounts Office (which expression includes a Controller of Accounts, where there is one, or the Financial Adviser to the concerned administrative Department) up to any period. After he has personally satisfied himself that the delay in payment was occasioned by circumstances beyond the control of the subscriber, or the person to whom such payment was to be made, and in every such case the administrative delay involved in the matter shall be fully investigated and appropriate action, is taken.*
- (5) Interest shall not be credited to the account of a subscriber if he informs the Accounts Officer that he does not wish to receive it. However, if he subsequently asks for interest, it shall be credited with effect from the first day of the year in which he asks for it.
- (6) The interest on amounts which, under Sub-rule (3) of Rule 10, Rule 18 or Rule 19, are replaced to the credit of the subscriber in the Fund, shall be calculated at such rates as may be

successively prescribed under Sub-rule (1) of this Rule and so far as may be in the matter described in this Rule.

- (7) In case a subscriber is found to have drawn from the Fund an amount in excess of the amount standing to his credit on the date of drawal, the overdrawn amount shall be repaid by him, with interest thereon, at the rate determined under Sub-rule (1), irrespective of whether the overdrawal occurred in the course of an advance, or a withdrawal, or the final payment, from the Fund. The interest realised on the overdrawn amount shall be credited to Government account under a distinct sub-head "Interest on overdrawals from Provident Fund" to be opened under the head 049 Interest Receipts-C-Other Interest Receipts of State Government-Other Receipts.

### State Government's Decision

**Decision No. (1) – Allocation of Interest charges when a subscriber is transferred from one Government to another** - It has been decided that where permanent transfers of officers are made from one Government to another, the transferring Government should bear interest charges on the officers' Provident Fund balances to the end of the month preceding that in which such balances are transferred. This decision will have effect in the case of further transfer, but any adjustments already made in accordance with this principle, or otherwise, in the past, need not be disturbed. In cases of temporary transfers, and of transfers of officers of joint cadres, the balances may continue to be kept by the parent Government or the Government to which the officer permanently belongs.

**Decision No. (2) – Month to which interest is payable. Clarification of Sub-rule (4)** - In cases where the Accounts Officer concerned intimates direct to the subscriber concerned, or his agent, the exact date on which he is prepared to make payment, interest will be allowed up to the month preceding that date. In other cases, where the Accounts Officer concerned cannot himself issue the payment order on a Treasury where the subscriber, or his agent, desired to receive payment, but has to get the authority issued by another Accounts Officer, interest should be paid up to the month preceding the month in which payment is actually made, provided the delay is not due to any reason for which the subscriber could be held responsible.

**Decision No. (3)** – The amount of General Provident Fund subscriptions allowed as per State Government Decision No. 2(i) of Sub-rule (5) of Rule 7 of the Meghalaya Civil Services (General Provident Fund) (Amendment) Rule 1989 shall also earn interest as per Rule 11 of the Meghalaya Civil Services (General Provident Fund) Rules, 1985.

## ADVANCES FROM THE FUND

### 12. Advances from the Fund

- (1) The appropriate sanctioning authority may sanction the payment to any subscriber of an advance consisting of a sum of whole rupees and not exceeding in amount three months pay or half the amount standing to his credit in the Fund, whichever is lesser, for one or more of the following purposes:
- (a) to pay expenses in connection with the illness, confinement or a disability, including, where necessary, the traveling expenses, of the subscriber and members of his family, or any person actually dependent on him;
  - (b) to meet the cost of higher education, including, where necessary, the traveling expenses, of the subscriber and members of his family, or any person actually dependent on him, in

the following cases, namely;

- (i) for education outside India for academic, technical, professional or vocational course beyond the High School stage; and
  - (ii) for any medical, engineering or other technical or specialised course in India beyond the High School stage, provided that the course of study is not less than three years;
  - (c) to obtain obligatory expenses on a scale appropriate to the subscriber's status which, by customary usage, the subscriber has to incur in connection with betrothal or marriages, funerals or other ceremonies;
  - (d) to meet the cost of legal proceedings instituted by, or against, the subscriber, any member of his family, or any person actually dependent upon him, the advance, in this case, being available in addition to any advance admissible for the same purpose from any other Government source;
  - (e) to meet the cost of the subscriber's defence where he engages a legal practitioner to defend himself in an enquiry in respect of any alleged official misconduct on his part;
  - (f) to meet the cost of purchase of a plot or construction of a house or flat
  - (g) to meet the cost for procurement of household items/consumer durables.
  - (h) to meet the cost to visit places of pilgrimage.
- (2) The Governor may, in special circumstances, sanction the payment to any subscriber of an advance for reasons other than those mentioned in Sub-rule (1).
- (3) An advance shall not, except for special reasons to be recorded in writing, be granted to any subscriber in excess of the limit laid down in Sub-rule (1) or until re-payment of the last installment of any previous advance.
- (4) When an advance is sanctioned under Sub-rule (3), before re-payment of last installment of any previous advance is completed, the balance of any previous advance not recovered shall be added to the advance so sanctioned and the installments for recovery shall be fixed with reference to the consolidated amount.

*NOTE 1 – For the purpose of this Rule “Pay” is as defined in Rule 2 (b)*

*NOTE 2 – The appropriate sanctioning authority for the purpose of this Rule is specified in the Second Schedule.*

*NOTE 3 – A subscriber shall be permitted to take an advance once in every six months under item (b) of Sub-rule (1) of Rule 12.*

#### **State Government's Decision:**

**Decision No. (1) – Grant of advance/withdrawal to those transferred to foreign service/deputation** - Under the existing Rules/orders, all persons on deputation from, or to, State Government departments continue to be governed by the Provident Fund Rules of their respective parent departments and they will be the authority competent to sanction advances/withdrawals from the Provident Fund in respect of:

- (a) State Government employees on deputation to Central Government.
- (b) State Government employees on foreign service; and

- (c) Employees of State Governments, autonomous bodies and Public Sector Undertakings on deputation to the Central Government Department.

During the period of his deputation to a Central Government, a subscriber to the General Provident Fund can be granted advance/withdrawals from the Provident Fund by the concerned State Government, subject to the conditions prescribed in the General Provident Fund Rules, *vide* paragraph 3 of the Second Schedule to the said Rules.

During the period of a State Government employees' deputation on foreign service, the competent authority in his parent department only can sanction advances/withdrawals to him from his Provident Fund account.

**Decision No. (2)** – Advances permissible separately for betrothal ceremony and marriage. See Decision No. (2) below Rule 16.

**Decision No. (3) – Definition of pay in the case of a subscriber under suspension** - In the case of a subscriber who applies for a temporary advance while he is under suspension and draws subsistence grant instead of pay, "pay" for the purpose of Rule 12 (1) shall be that which he drew immediately before he was placed under suspension.

## RECOVERY OF ADVANCES

### 13. Recovery of advances

- (1) An advance shall be recovered from the subscriber in such number of equal monthly installments as the sanctioning authority may direct, but such number shall not be less than twelve, unless the subscriber so elects, and not more than twenty four. In special cases, where the amount of advance exceeds three months' Pay of the subscriber under Sub-rule (3) of Rule 12, the sanctioning authority may fix such number of installments to be more than twenty four, but in no case more than thirty-six. A subscriber may, at his option, repay more than one installment in a month. Each installment shall be a number of whole rupees, the amount of the advance being raised or reduced, if necessary, to admit of the fixation of such installments.
- (2) Recovery shall be made in the manner prescribed in Rule 10 for the realisation of subscriptions, and shall commence with the issue of pay for the month following the one in which the advance was drawn. Recovery shall not be made, except with the subscribers consent, while he is in receipt of subsistence grant, or is on leave for ten days or more in a calendar month, which either does not carry any leave salary or carries leave salary equal to or less than half pay or half average pay, as the case may be. The recovery may be postponed, on the subscriber's written request, by the sanctioning authority, during recovery of an advance of pay granted to the subscriber.
- (3) If an advance has been granted to a subscriber and drawn by him and the advance is subsequently disallowed before repayment is completed, the whole or balance of the amount withdrawn shall forthwith be repaid by the subscriber to the Fund, or in default, to be recovered by deduction from the emoluments of the subscriber in a lump sum or in monthly installments, not exceeding twelve, as may be directed by the authority competent to sanction an advance for the grant of which special reasons are required under Sub-rule (3) of Rule 12;

Provided that, before such advance is disallowed, the subscriber shall be given an opportunity to explain to the sanctioning authority in writing, and within fifteen days of the

receipt of the communication, why the repayment shall not be enforced and, if an explanation is submitted by the subscriber within the said period of fifteen days, it shall be referred to the competent authority for decision and, if no explanation within the said period is submitted by him, the repayment of the advance shall be enforced in the manner prescribed in this Sub-rule.

- (4) Recoveries made under this Rule shall be credited as they are made to the subscriber's account in the Fund.

#### **State Government's Decision:**

**Decision No. 1 – Vacation combined with leave to be treated as leave -** Vacation combined with leave should be treated as leave, for the purposes of repayment of an advance under Rule 13 (2) of General Provident Fund Rules.

### **WRONGFUL USE OF ADVANCE**

#### **14. Wrongful use of advance**

Notwithstanding anything contained in these Rules, if the sanctioning authority has reason to doubt that money drawn as an advance from the fund under Rule 12 has been utilised for a purpose other than that for which sanction was given to the drawal of the money, he shall communicate to the subscriber the reasons for his doubt and require him to explain in writing, and within fifteen days of the receipt of such communication, whether the advance has been utilised for the purpose for which sanction was given to the drawal of money. If the sanctioning authority is not satisfied with the explanation furnished by the subscriber, within the said period of fifteen days, the sanctioning authority shall direct the subscriber to repay the amount in question to the Fund forthwith or, in default, order the amount to be recovered by deduction in one sum from the emoluments of the subscriber, even if he be on leave. If, however, the total amount to be repaid be more than half the subscribers' emoluments, recoveries shall be made in monthly installments of portions of emoluments till the entire amount is repaid by him.

*NOTE – The term “emolument,” in the Rule does not include subsistence grant.*

### **WITHDRAWALS FROM THE FUND**

#### **15. Withdrawal from the fund**

- (1) Subject to the conditions specified therein, withdrawals may be sanctioned by the competent authority.
- (A) After the completion of 20 years of service (including broken periods of service, if any) of a subscriber, or within 10 years before the date of his retirement on superannuation, whichever is earlier, he may withdraw from the amount standing to his credit in the Fund for one or more of the following purposes, namely
- (a) meeting the cost of higher education, including, where necessary, the travelling expenses of the subscriber, or any child of the subscriber, in the following cases, namely:
- (i) for education outside India for academic, technical, professional or vocational course beyond the High School stage

- (ii) for any medical, engineering or other technical or specialised course in India beyond the High School stage:
- (b) meeting the expenditure in connection with the betrothal marriage of the subscriber or of his sons or of his daughters and any other person actually dependent on him;
- (c) meeting the expenditure in connection with the illness, including, where necessary, the travelling expenses, of the subscriber and members of his family, or any person actually dependent on him;
- (B) After the completion of 15 years of service (including broken periods of service, if any) of a subscriber, or within 10 years before the date of his retirement on superannuation, whichever is earlier, he may withdraw from the amount standing to his credit in the Fund for one or more of the following purposes, namely
  - (a) building or acquiring a suitable house or flat for his residence including the cost of the site;
  - (b) repaying an outstanding amount on account of loan expressly taken for building or acquiring a suitable house or flat for his residence;
  - (c) purchasing a plot for building a house thereon for his residence or repaying any outstanding amount on account of loan expressly taken for this purpose;
  - (d) reconstructing or making additions or alterations to a house or a flat already owned or acquired by the subscriber;
  - (e) renovating, additions or alterations or upkeep of an ancestral house or a house built with the assistance of loan from Government
  - (f) constructing a house on a site purchased under Clause (c );
  - (g) purchase, or extensive repairs, or overhauling, of motor vehicles;
  - (h) within 6 months before the date of the subscriber's retirement or superannuation from the amount standing to his credit in the fund without linking to any purpose.

*NOTE 1 – A subscriber who has availed himself of an advance for house building purpose, or has been allowed any assistance in this regard from any other Government source, shall be eligible for the grant of withdrawal under Sub-clauses (a), (c), (d) and (f) of Clause (B) for the purposes specified therein and also for the purpose of repayment of any loan taken under the aforesaid Scheme subject to the limit specified in the Proviso to Sub-rule (1) of Rule 16.*

*If a subscriber has an ancestral house, or has built a house with the assistance of loan taken from the Government, he shall be eligible for the grant of a final withdrawal under Sub-clauses (a), (c), (d) and (f) of Clause (B) for purchase of a house site or for construction of another house or for acquiring a flat.*

*NOTE 2 – Withdrawal under Sub-clauses (a), (d), (e) or (f) of Clause (B) shall be sanctioned only after a subscriber has submitted a plan of the house to be constructed, or of the additions or alterations to be made, duly approved by the competent authority.*

*NOTE 3 – The amount of withdrawal sanctioned under Sub-clauses (b) of Clause (B) shall not exceed  $\frac{3}{4}$ <sup>th</sup> of the balance, as on the date of application, together with the amount of previous withdrawal under Sub-clause (a), reduced by the amount of previous withdrawal.*



*The formula to be followed is  $\frac{3}{4}^{\text{th}}$  of the balance as on date, plus amount of previous withdrawal(s) for the house in question, minus the amount of the previous withdrawal(s).*

*NOTE 4 – Withdrawal under Sub-clauses (a) or (d) of Clause (B) shall also be allowed where the house site or house is in the name of the first nominee to receive provident Fund money in the nomination made by the subscriber.*

*NOTE 5 – Only one withdrawal shall be allowed for the same purpose under this Rule. However, marriage, or education of different children or illness on different occasion, or a further addition or alteration to a house or flat covered by a fresh plan duly approved by the competent authority of the area where the house or flat is situated, shall not be treated as the same purpose. Second or subsequent withdrawals under Sub-clause (a) or (f) of Clause (B) for completion of the same house shall be allowed up to the limit laid down under Note 3.*

*NOTE 6 – A withdrawal under this Rule shall not be sanctioned if an advance under Rule 12 is being sanctioned for the same purpose and at the same time.*

- (2) Whenever a subscriber is in a position to satisfy the competent authority about the amount standing to his credit in the General Provident Fund Account with reference to the latest available statement of General Provident Fund Account, together with the evidence of subsequent contribution, the competent authority may itself sanction withdrawal within the prescribed limit, as in case of a refundable advance already sanctioned by it in favour of the subscriber. Where, however, the subscriber is not in a position to satisfy the competent authority about the amount standing to his credit, or where there is any doubt about the admissibility of the withdrawal applied for, a reference may be made to the Accounts Officer by the competent authority for ascertaining the amount standing to the credit of the subscriber with a view to enable the competent authority to determine the admissibility of the amount of withdrawal. The sanction for the withdrawal should prominently indicate the General Provident Fund Account Number and the Accounts Officer maintaining the accounts and a copy of the sanction for withdrawal should invariably be endorsed to that Accounts Officer. The sanctioning authority shall be responsible to ensure that an acknowledgement is obtained from the Accounts Officer that the sanction for withdrawal has been noted in the ledger account of the subscriber. In case the Accounts Officer reports that the withdrawal, as sanctioned, is in excess of the amount to the credit of the subscriber, or otherwise inadmissible, the sum withdrawn by the subscriber shall forthwith be repaid in one lump sum by the subscriber to the Fund and, in default of such repayment, it shall be ordered by the sanctioning authority to be recovered from his emoluments either in a lump sum, or in such number of monthly installments, as may be determined by the Government.
- (3) After sanctioning the withdrawal, the amount shall be drawn on an authorisation from the Accounts Officer in cases where the application for final payment had been forwarded to the Accounts Officer under Clause (ii) of Sub-rule (3) of Rule 22.

## **CONDITIONS FOR WITHDRAWAL**

### **16. Conditions for withdrawal**

- (1) Any sum withdrawn by a subscriber, at any one time for one or more of the purposes specified in Rule 15 from the amount standing to his credit in the Fund, shall not ordinarily exceed one-half of such amount, or six months' pay, whichever is lesser. The sanctioning authority may, however, sanction the withdrawal of an amount in excess of this limit up to  $\frac{3}{4}^{\text{th}}$  of the balance

at his credit in the Fund having due regard to (i) the object for which the withdrawal is being made, (ii) the status of the subscriber, and (iii) the amount to his credit in the Fund.

*NOTE 1 – A withdrawal sanctioned to a subscriber under Sub-clause (a) of Clause (A) of Sub-rule (1) of Rule 15 may be drawn in installments, the number of which shall not exceed four in a period of twelve calendar months, counted from the date of sanction.*

*NOTE 2 – In cases where a subscriber has to pay, in installments, for purchase of a site or a house or a flat, he shall be permitted to make a withdrawal as and when he is called upon to make a payment in any installment. Every such payment shall be treated as a payment for a separate purpose for the purposes of Sub-rule (1) of Rule 16.*

- (2) A subscriber who has been permitted to withdraw money from the fund under Rule 15 shall satisfy the sanctioning authority, within a reasonable period as may be prescribed by that authority, that the money has been utilised for the purpose for which it was withdrawn, and, if he fails to do so, the whole of the sum so withdrawn, or so much thereof as has not been applied for the purpose for which it was withdrawn, shall forthwith be repaid in one lump sum by the subscriber to the fund and, in default of such payment, it shall be ordered by the sanctioning authority to be recovered from his emoluments either in a lump sum, or in such number of monthly installments, as may be determined by the competent authority.

Provided that, before repayment of a withdrawal is enforced under this Sub-rule, the subscriber shall be given an opportunity to explain in writing, and within 15 days of the receipt of such communication, why the repayment shall not be enforced. If the sanctioning authority is not satisfied with the explanation, or no explanation is submitted by the subscriber within the said period of 15 days, the sanctioning authority shall enforce the repayment in the manner prescribed in this Sub-rule.

- (3)(a) A subscriber who has been permitted, under Sub-clause (a), Sub-clause (b) or Sub-clause (c) of Clause (B) of Sub-rule (1) of Rule 15, to withdraw money from the amount standing to his credit in the Fund, shall not part with the possession of the house built, or acquired, or house-site purchased with the money so withdrawn, whether by way of sale, mortgage (other than mortgage to the Government), gift, exchange or otherwise, without the previous permission of the Government:

Provided that such permission shall not be necessary for

- (i) the house or house-site being leased for any term not exceeding 3 years, or
  - (ii) its being mortgaged in favour of a Housing Board, Nationalised Banks, the Life Insurance Corporation or any other Corporation owned or controlled by the State Government which advances loans for the construction of a new house or for making additions or alteration to an existing house.
- (b) The subscriber shall submit a declaration, not later than the 31<sup>st</sup> day of December of every year, as to whether the house or the house-site, as the case may, be continued to be in his possession or has been mortgaged, or otherwise transferred or let out as aforesaid and shall, if so required, produce before the sanctioning authority, on or before the date specified by that authority in that behalf, the original sale, mortgage or lease deed and also the documents on which his title to the property is based.
- (c) If, at any time before his retirement, the subscriber parts with his possession of the house or house-site, without obtaining the previous permission of the Governor, he shall forthwith

repay the sum so withdrawn by him in a lump sum to the Fund, and, in default of such repayment, the sanctioning authority shall, after giving the subscriber a reasonable opportunity of making a representation in the matter, cause the said sum to be recovered from the emoluments of the subscriber either in a lump sum, or in such a number of monthly installments, as may be determined by it.

*NOTE – A subscriber who has taken loans from Government in lieu thereof, mortgages the house or house-site to the Government shall be required to furnish the declaration to the following effect namely:*

*“I do hereby certify that the house, or house-site for the construction of which or for the acquisition of which, I have taken a final withdrawal from the Provident Fund, continues to be in my possession, but stands mortgaged to Government”.*

### **State Government’s Decision:**

**Decision No. 1 – Only one final withdrawal for the same purpose and an advance and final withdrawal not to be sanctioned for the same purpose -** (1) Rule 16 (1) lays down conditions for withdrawal of the amount by the subscriber at any one time for one or more of the purposes specified in the Rule 15 *ibid*, from the amount standing to his credit in the Fund. Doubts have been raised whether the amount of second final withdrawal for the same purpose is permissible under Rule 16 (1) *ibid*.

The matter has been considered and it is clarified that: -

- (i) A subscriber shall be permitted to make a final withdrawal once in every six months for purposes of Sub-rule (A) of Rule 15 and that the withdrawal on each occasion shall be treated as a separate purpose for purposes of Rule 16 (1). In this context the marriage/education of different daughters/sons will not be treated as the same purpose. Similarly, the illness of the subscriber or his dependants on different occasions will not be treated as the same purpose.

(See NOTE 5 below Rule 15 and NOTE 1 below Rule 16)

- (ii) An advance and a final withdrawal for the same purpose should not be sanctioned together. In other words, a person should be granted either an advance or a final withdrawal for a particular purpose, subject to the conditions mentioned in Rule 15. Further the advance which is subsequently converted into final withdrawal should be treated as a final withdrawal under Rule 15; that is to say, if a person has got an advance converted into a final withdrawal under Rule 17, he should not be allowed another final withdrawal for the same purpose under Rule 15.
- (2) The principle mentioned in para (ii) above shall also apply to an advance, under Rule 12 (b) of the General Provident Fund Rules.
- (3) When a subscriber is required to pay in installments, for site/house purchased through house building co-operative societies or similar agencies, he shall be permitted to make a final withdrawal as and when he is called upon to pay an installment. The calls for payment of installments shall be treated as a separate purpose for the purposes of Rule 16(1) of General Provident Fund Rules.

**Decision No. (2) – Withdrawal permissible separately for betrothal ceremony and marriage -** ‘Betrothal ceremony’ should be treated as part of the marriage and there is no objection

to the withdrawal being allowed on that occasion. As clarified in Decision No. (1) above, only one final withdrawal from the General Provident Fund is allowed for the same purpose. Thus a subscriber who has taken a withdrawal for 'betrothal ceremony' becomes ineligible for another withdrawal on the occasion of the marriage ceremony. With a view to avoid undue hardship to the subscriber, it has been decided that a subscriber shall be permitted to make a final withdrawal both on the occasion of the betrothal ceremony and the marriage ceremony. Each occasion shall be treated as a separate purpose for the purpose of Rule 16 (1) of the General Provident Fund Rules. The principle mentioned above shall also apply to advances for marriages under Clause (c) of Rule 12 (1).

**Decision No. (3) – Withdrawal not to be sanctioned for more than one house** - A subscriber should not be granted a second withdrawal for house-building purpose at any place, if he has already been granted a final withdrawal for similar purposes on the same or another place. In other words, final withdrawals should not be allowed for more than one house.

**Decision No. (4) – Withdrawals for higher education permissible in installments** - Normally, a second final withdrawal for the same purpose is not allowed. Only one final withdrawal can be had for a recognised purpose otherwise the Provident Fund account will be reduced to a banking account, which is against the spirit of the Rules. However, for the purpose of higher education, the final withdrawal, which should, of course, be only one, can be drawn in yearly or half-yearly installments in cases where the course exceeds one year.

## CONVERSION OF AN ADVANCE INTO A WITHDRAWAL

### 17. Conversion of an advance into a withdrawal

A subscriber who has already drawn, or may draw in future, an advance under Rule 12 for any of the purposes specified in Sub-rule (1) of Rule 15 may convert, at his discretion, by written request addressed to the Accounts Officer through the sanctioning authority, the balance outstanding against it into final withdrawal, on his satisfying the conditions laid down in Rule 15 and Rule 16.

*NOTE 1 – The Head of Office in the case of non-gazetted subscribers and the Treasury Officer concerned in the case of gazetted subscribers may be asked by the administrative authority to stop recoveries from the pay bills when the application for such conversion is forwarded to the Accounts Officer by that authority. In the case of gazetted subscribers, the administrative authority shall endorse a copy of the letter forwarding the subscriber's intimation to the Treasury Officer from where he withdraws his pay in order to permit stoppage of further recoveries.*

*NOTE 2 – For the purposes of Sub-rule (1) of Rule 16, the amount or subscription, with interest thereon, standing to the credit of the subscriber in the account at the time of conversion, plus the outstanding, amount of advance, shall be taken as the balance. Each withdrawal shall be treated as a separate one and the same principle shall apply in the event of more than one conversion.*

### State Government's Decisions:

**Decision No. (1) – Method of computing the balance at credit for the purpose of applying the limitations in Rule 16 (1) while permitting conversion of advance into withdrawal** - Conversion of outstanding balance of an advance into a final withdrawal on a particular date is tantamount to granting a final withdrawal on that date, but for his taking the advance. Therefore, it is obvious that the outstanding balance of advance must be added to the amount of subscriptions,

standing to his credit in his account on the date of conversion, for determining the amount with reference to which the outstanding balance should be converted into a final withdrawal. When more than one outstanding advance is to be converted, the same procedure should be followed separately in respect of each advance. Accordingly, the following clarification is given for the guidance of all concerned:

- (i) For conversion of an advance into final withdrawal under Rule 17, the balance, for the purpose of Rule 16 (1), should be taken as the amount/subscriptions and interest thereon standing to the credit of the subscriber in the account at the time of the conversion, plus, the outstanding amount of the advance.
- (ii) Under the Rules, each withdrawal is to be treated as a separate one and hence the same principle would apply in the case of more than one conversion, i.e., in each case, the limit under Rule 16 (1) would be applied taking into consideration the balance.

**Decision No. 2 – Conversion of advance taken on two occasions for a common purpose -**

There should not be any objection to the conversion of a second advance into final withdrawal, if the subscriber so desires, subject to the condition that the total amount so desired for conversion into final withdrawal should not exceed the limit prescribed in Rule 16. In such cases, where more than one advance taken for the same purpose on different occasions are allowed to be converted into final withdrawals individually and separately, the sanctioning authority, while forwarding the application to the Accounts Officer, should indicate therein the total amount to be converted, to date.

**Decision No. 3 – Clarification regarding conversion of temporary advance into part-final withdrawal -** Under Rule 17 of General Provident Fund Rules, conversion of the balance outstanding against an advance drawn under Rules 12, for any of the purposes specified in Clauses (a), (b) and (c) of Rule 15 (1), into part-final withdrawal, is admissible subject to the subscriber satisfying the conditions laid down in Rules 15 and 16. Rule 15 (1) (A) (b) of General Provident Fund Rules contemplates that withdrawal shall be permissible *inter alia* for meeting the expenditure in connection with marriage of “other relations actually dependent upon the subscriber”, whereas such condition is not there in Rule 12 (1) (c). As the dependency status of the person, for whose marriage the advance had been drawn will change between the time of grant of the advance and that of the application for conversion of this advance into part-final withdrawal, a point of doubt has been raised in regard to the certificate regarding dependency to be furnished by the subscriber at the time of applying for conversion of advance. It is clarified that the certificate which reflects the dependency status at the time of drawal of the advance will meet the requirements of the Rules in such cases.

## FINAL WITHDRAWAL OF ACCUMULATIONS IN THE FUND

### 18. Final withdrawal of accumulations in the fund

When a subscriber quits service, the amount standing to his credit in the Fund shall become payable to him:

Provided that a subscriber, who has been dismissed from service and is subsequently re-instated shall, if required to do so by the Government, repay any amount paid to him from the Fund in pursuance of this Rule, with interest thereon at the rate provided in Rule 11, in the manner provided in the Proviso to Rule 19. The amount so repaid shall be credited to his account in the Fund.

*Explanation I* – A subscriber, other than one who is appointed on contract, or one who has retired

from the service and is subsequently re-employed, with or without a break in service, shall not be deemed to have quit the service, when he is transferred without any break in service to a new post. In such case, his subscriptions, together with interest thereon, shall be transferred –

- (a) to his account in the other Fund in accordance with the Rules of that Fund, if the new post is in another department of the Central Government, or
- (b) to a new account under the State Government concerned, if the new post is under a State Government and the State Government consents, by general or special order, to such transfer of his subscriptions and interest.

*NOTE – Transfers shall include cases of resignations from service in order to take up appointment in another department of the State government or under the Central Government without any break in service and with proper permission of the State Government. In cases where there has been a break in service, it shall be limited to the joining time allowed on transfers to a different station. The same shall hold good in cases of retrenchments followed by immediate employment, whether under the same or different Government.*

#### **State Government's Decisions:**

**Decision No. (1) – Advance of pay and amount embezzled not recoverable from Provident Fund** - Money due on account of advance of pay cannot be legally deducted from the General Provident Fund balance of a deceased subscriber, nor money found after the death of an officer to have been embezzled by him during his life time.

**Decision No. (2) – Recovery of Government dues and final payment of G.P.F. not to be mixed up** - It is inconsistent with Section 3 (1) of the Provident Funds Act, 1925, for Government to deduct any amount due to it by a subscriber, from his accumulations in the General Provident Fund at the time of his retirement, or from undisbursed General Provident Fund accumulation payable to a subscriber's nominees in the event of subscriber's death in service, or after retirement, as the case may be, even though the consent of the subscriber or nominee may have been obtained.

In cases where the subscriber or nominee is willing to repay the amount due to Government, the best course is to treat the repayment as a second transaction. The whole amount should first be paid without any compulsion. Thereafter, the payee may be called upon to make good the Government dues.

**Decision No. (3) – Immunity against deduction not applicable to liabilities incurred by nominees** - The immunity, provided by Section 3 (1) of the Provident Funds Act, against deductions from accumulations in a Provident Fund of any debt incurred, or liability owed, does not extend to the liabilities incurred by the subscriber's nominee after the subscriber's death. This is because the express provision, in Section 3 of the Act referred to, that the balance in the Fund shall be free from any liability incurred by the subscriber, or the dependant before the death of the subscriber, may be taken to imply that it is not free from a liability incurred after the subscriber's death. Had the intention been to ensure payment to the dependant, without any deduction of any kind whatever, the Act could very well have expressly provided so. In the circumstances, the Government of India are of the view that the Provident Fund balances vesting in a dependant are liable to attachment for debts incurred by the dependant after the subscriber's death, and, where such debts are due to the Government by whom the balances are

payable, they could be set off against such balances under the general law relating to the setting off of claims and counter-claims between the two parties.

## **RETIREMENT OF SUBSCRIBER**

### **19. Retirement of Subscriber**

When a subscriber –

- (a) has proceeded on leave preparatory to retirement, or if he is employed in a vacation department, on leave preparatory to retirement, combined with vacation, or
- (b) While on leave, has been permitted to retire or been declared by a competent medical authority to be unfit for further service,

The amount standing to his credit in the Fund shall, upon application made by him in that behalf to the Accounts Officer, become payable to the subscriber:

Provided that the subscriber, if he returns to duty, shall, except where the Government decides otherwise, repay to the Fund for credit in the account, the amount paid to him from the Fund in pursuance of this Rule, with interest thereon at the rate provided in Rule 11, in cash or securities or partly in cash or partly in securities, by installments or otherwise, by recovery from his emoluments or otherwise, as may be directed by the authority competent to sanction an advance for the grant of which, special reasons are required under Sub-rule 3 of Rule 12.

## **PROCEDURE ON DEATH OF A SUBSCRIBER**

### **20. Procedure on death of a subscriber**

On the death of a subscriber before the amount standing to his credit has become payable, or where the amount becomes payable, before payment has been made;

- (i) When the subscriber leaves a family
  - (a) If a nomination made by the subscriber, in accordance with the provisions of Rule 5, or the corresponding Rule heretofore in force, in favour of a member or members of his family subsists, the amount standing to his credit in the Fund, or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.
  - (b) If no such nominations in favour of a member or members of the family of the subscriber, subsists, or if such nomination relate only to a part of the amount standing to his credit in the Fund, the whole amount, or the part thereof to which nomination does not relate, as the case may be, shall, notwithstanding any nomination purporting to be in favour of any person or persons, other than a member or members of his family, become payable to the members of his family in equal shares:

Provided that no share shall be payable to –

- (1) Sons who have attained majority;
- (2) Sons of deceased sons who have attained majority;
- (3) Married daughters whose husbands are alive;
- (4) Married daughters of a deceased son whose husbands are alive if there is any member of the family other than those specified in Clauses (1), (2), (3) and (4);

Provided, further, that the widow or widows, and the child or children of a deceased son, shall receive between them in equal parts only the share which that son would have received if he had survived the subscriber and had been exempted from the provisions of Clause (1) of the first Proviso.

- (ii) When the subscriber leaves no family, and if a nomination made by him, in accordance with the provisions of Rule 5, or of the corresponding Rule here-to-force in force, in favour of any person or persons subsists, the amount standing to his credit in the Fund, or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.

#### **State Government's Decisions:**

##### **Decision No. (1) – Disbursement of Provident Fund moneys to person on behalf of minors -**

The payment of Provident Fund amounts to the extent of ₹ 5,000 or first ₹ 5,000 where the amount payable exceeds ₹ 5,000 on behalf of the minor (s) can be made to his/their natural guardians or where no natural guardian exists, to the person considered fit by the Head of Office to receive payment on behalf of the minor (s) without requiring him to produce a guardianship certificate. The person receiving payment on behalf of the minors should be required to execute a bond, signed by two sureties agreeing to indemnify Government against any subsequent claim. The balance, in excess of ₹ 5,000, if any, would be paid in accordance with the normal rules. Form to execute the Bond of Indemnify is given below.

It is essential, however, that, in the absence of a natural guardian, there should be adequate *prima facie* grounds for making payment to the person claiming it. Such grounds can exist only if he/she is shown by a sworn declaration to be the *de-facto* guardian and his/her *bonafides* have been ascertained. Even if a guardian has not yet been appointed by the Court, and if the minor and his property are in the custody of some person, such person is, in law, a *de facto* guardian. The authorities making payment should, therefore, require the person who comes forward to claim payment on behalf of the minor to satisfy them by an affidavit that he is in charge of the property of the minor and is looking after it, or that if the minor has no property other than the Provident fund money, the minor is in his custody and care. The affidavit is to be produced in addition to the indemnity bond as below with suitable sureties.



**Form of Bond of Indemnity for drawal of Provident fund money due to the minor child/children of deceased Subscriber by a person other than its/their natural guardian (to the extent of ₹ 5,000)**

KNOW ALL MEN by these presents. We (a) ..... son/daughter/wife of ..... (hereinafter called 'obligor') resident of ..... and (b) (1) ..... son/daughter/wife of ..... and resident of ..... and (b)(2) ..... son/daughter of ..... and resident of ..... (hereinafter called the sureties'), Sureties on her/his/their behalf are held firmly to the Governor Meghalaya ..... (hereinafter called the 'Government') in the sum of Rupees ..... (in words and figures) to be paid by the Government or his successors or assigns for which payment to be well and truly made, each of us severally binds himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our respective heirs, executors, administrators and assigns firmly by these presents.

Signed this day of ..... two thousand, and ..... WHEREAS (c) ..... was at the time of his death a subscriber to the General Provident Fund and whereas the said (c) ..... died on the day of ..... two thousand and ..... and a sum of Rupees ..... (in words and figures) payable by Government on account of his General Provident Fund accumulations AND WHEREAS the above bounded Obligor claim(s) ..... the said sum on behalf of the minor child/children of the said (c) ..... but has/have not obtained a guardianship certificate/certificates.

AND WHEREAS the obligor(s) has/have satisfied the (d) ..... (Officer concerned) that he/she/they is/are entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce a guardianship certificate.

AND WHEREAS Government desire to pay the said sum to the claimant, but under Government rules and orders it is necessary that the claimant should first execute a bond with two sureties to indemnify Government against all claims to the amount so due as aforesaid to the said (c) ..... (deceased) before the said sum can be paid to the claimant which the Obligor and at his/her request the sureties have agreed to do.

NOW THE CONDITION of this bond is such that, if after payment has been made to the claimant, the Obligor or Sureties shall, in the event of a claim being made by any other persons against Government, with respect to the aforesaid sum of ₹ ..... refund to Government the sum of ₹ ..... and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto.

THEN the above written bond or obligations shall be void but otherwise the same shall remain in full force, effect and virtue. The Government have agreed to bear the stamp duty, if any, chargeable on these presents.

IN WITNESS WHEREOF the Obligor and the Surety/Sureties hereto have set and subscribed their respective hand on the day, month and year above written.

Signed by the above named 'Obligor' in the presence of

(1) \_\_\_\_\_

(2) \_\_\_\_\_

Signed by the above named 'Surety/Sureties'

(1) \_\_\_\_\_

(2) \_\_\_\_\_

in the presence of

(Name and designation of the witness)

Accepted for and on behalf of the Government of Meghalaya by

(Name and designation of the officer directed or authorised in  
pursuance of article 299 (1) of the Constitution to accept the bond  
for and on behalf of the Governor.)

**Decision No. (2) – Payment of legal representative on proper identity** - It is not legally necessary in every case that probate, letters of administration or a succession certificate should be taken out in order to confer a title upon their heirs. It is a question of identity and, if the identity of the legal representative can be established beyond doubt, payment can be made to the legal representative, without the production of probate, letter of administration or a succession certificate, as the case may be. The difficulty is to establish identity and, in any case when probate, letters of administration or a succession certificate are not produced, the case should be referred to the Government.

## DEPOSIT-LINKED INSURANCE SCHEME

### 21. Deposit-linked Insurance Scheme

On the death of a subscriber in service, the person(s) eligible to receive Provident Fund balances in terms of the relevant rules will be sanctioned an additional amount, equal to the average balance in the account of the deceased Government servant in the Fund during the three years immediately preceding the death of the employee, subject to the fulfillment of the following conditions:

- (a) The balance in the amount of the Government servant should not have fallen below the following limits at any time during the three years preceding the date of death:

Class I ... ₹ 12,000/-

Class II ... ₹ 7,500/-

Class III ... ₹ 4,500/-

Class IV ... ₹ 3,000/-

- (b) The upper limit upto which the benefit of insurance cover will be available will be ₹ 30,000/-. Thus, any amount in excess of ₹ 30,000/- in the Fund will be disregarded for the purpose of the extra benefit.
- (c) The benefit would be admissible only if an employee has put in at least five year's service at the time of death.

*NOTE 1 – The average balance shall be worked out on the basis of the balance at the credit of the subscriber at the end of each of the 36 months preceding the month in which the death occurs. For this purpose, as also for checking the minimum balance prescribed above,*

*(a) the balance at the end of March shall include the annual interest credited in terms of Rule 11; and*

*(b) if the last of the aforesaid 16 months is not March, the balance at the end of the said last month shall include interest in respect of the period from the beginning of the financial year in which death occurs to the end of the said last month.*

*NOTE 2 – Payments under this scheme should be in whole rupees. If an amount due includes a fraction of a rupee, it should be rounded to the nearest rupee (50 paise counting as the next higher rupee).*

*NOTE 3 – Any sum payable under this scheme is in the nature of insurance money and, therefore, the statutory protection given by Section 3 of Provident Funds Act, 1925 (Act 19 of 1925) does not apply to sums payable under this scheme.*

*NOTE 4 – This scheme also applies to those subscribers to the Fund who are transferred to an autonomous organisation consequent upon conversion of a Government Department into such a body and who, on such transfer, opt, in terms of option given to them, to subscribe to this Fund in accordance with these Rules.*

*NOTE 5 – The Budget estimates of expenditure in respect of this scheme will be prepared by the Accounts Officer responsible for maintenance of the accounts of the Fund, having regard to the trend of expenditure in the same manner as estimates are prepared for other retirement benefits.*

### **State Government's Decisions:**

**Decision No. (1) – Death of a subscriber after the working hours of the last working day but before 12 midnight of the calendar day to be treated as “death while in service”** - It has been decided that the death of a subscriber after the normal working hours of the last working day, but before 12 midnight of the calendar day, is a case of death while in service entitling the nominee of the subscriber to the benefit of deposit-linked insurance scheme subject to the fulfillment of the prescribed conditions of the scheme.

**Decision No. (2) – Mode of payment** - With a view to obviate any delay in making the payment, it has been decided that the Accounts Officer will authorise the payment of additional benefit provided in the scheme to the person(s) entitled to receive the Provident Fund money at the time of making final payment of the Provident Fund balances, without any further sanction.

**Decision No. (3) – Maximum limit not to be applied at every stage** - A doubt was raised whether the maximum limit of ₹ 30,000 is to be applied after arriving at the average of 36 months or the amount (balance) in excess of ₹ 30,000 has to be disregarded at every stage while computing the average, when the balance in excess of ₹ 30,000 during some months and less than ₹ 30,000 during other months.

It is clarified that the maximum limit of ₹ 30,000 is to be applied after arriving at the average of 36 months and not at every stage.

### **MANNER OF PAYMENT OF AMOUNT IN THE FUND**

#### **22. Manner of payment of amount in the Fund**

- (1) When the amount standing to the credit of a subscriber in the Fund becomes payable, it shall be the duty of the Accounts Officer to make payment on receipt of a written application in this behalf as provided in Sub-rule (3).
- (2) If the person to whom, under these Rules, any amount or policy is to be paid, assigned or reassigned or delivered is a lunatic for whose estate a manager has been appointed in this behalf under the Indian Lunacy Act, 1912, the payment or reassignment or delivery shall be made to such manager and not to the lunatic.

Provided that where no manager has been appointed and the person to whom the sum is payable is certified by a magistrate to be a lunatic, the payment shall, under the orders of the Collector, be made in terms of sub-section (1) of Section 95 of the Indian Lunacy Act, 1912, to the person having charge of such lunatic and the Accounts Officer shall pay only the amount which he thinks fit to the person having charge of the lunatic and the surplus, if any, or such part thereof, as he thinks fit, shall be paid for the maintenance of such members of the lunatic's family as are dependent on him for maintenance.

- (3) Payments of the amount withdrawn shall be made in India only. The persons to whom the amounts are payable shall make their own arrangements to receive payment in India. The following procedure shall be adopted for claiming payment by a subscriber, namely,
  - (i) To enable a subscriber to submit an application for withdrawal of the amount in the Fund, the Head of Office shall send, to every subscriber, necessary forms either one year in advance of the date on which the subscriber attains the age of superannuation, or before the date of his anticipated retirement, if earlier, with instructions that they should be returned to him, duly completed, within a period of one month from the date of receipt of the forms by the subscriber. The subscriber shall submit the application to the Accounts Officer through the Head of Office or Department for payment of the amount in the Fund. The application shall be made,
    - (a) for the amount standing to his credit in the Fund as indicated in the Accounts Statement for the year ending one year prior to the date of his superannuation, or his anticipated date of retirement, or

- (b) for the amount indicated in his ledger account in case the Accounts Statement has not been received by the subscriber.
- (ii) The Head of Office/Department shall forward the application to the Accounts Officer indicating the recoveries effected against the advances which are still current and the number of installments yet to be recovered and also indicate the withdrawals, if any, taken by the subscriber after the period covered by the last statement of the subscriber's account sent by the Accounts Officer.
- (iii) The Accounts Officer shall, after verification with the ledger account, issue an authority for the amount indicated in the application at least a month before the date of superannuation but payable on the date of superannuation.
- (iv) Authority mentioned in clause (iii) will constitute the first installment of payment. A second authority for payment will be issued as soon as possible after superannuation. This will relate to the contribution made by the subscriber subsequent to the amount mentioned in the application submitted under clause (i) *plus* the refund of installments against advances which were current at the time of the first application.
- (v) After forwarding the application for final payment to the Accounts Officer, the advance/withdrawal may be sanctioned, but the amount of advance/withdrawal shall be drawn on an authorisation from the Accounts Officer concerned, who shall arrange this as soon as the formal sanction of sanctioning authority is received by him.

*NOTE – When the amount standing to the credit of a subscriber has become payable under Rules 18, 19 or 20, the Accounts Officer shall authorise prompt payment of the amount in the manner indicated in Sub-rule (3).*

#### **State Government's Decisions:**

**Decision No. (1) – Elimination of delays in the payment of Provident Fund balances** -Under Rule 22 (1) of the General Provident Fund Rules, and the corresponding provisions in other Provident Fund Rules, when the amount standing to the credit of subscriber becomes payable, it is the duty of the Accounts Officer to make payment of the amount on receipt of written application in this behalf from the person who claims payment of the amount.

**Decision No. (2)** – It has been observed that in the case of a subscriber who dies while in service, the payment of the amount due to the nominee/nominees is sometimes delayed for the reason that the intimation about the death of the subscriber is not received by the Accounts Officer concerned, promptly, and there is also delay in submission of the required applications by the nominee/nominees. To obviate and reduce such delays, the Administrative Departments are requested to direct the Heads of Offices/Departments under them to take the following steps:

- (i) Intimation about the death of a subscriber while in service should be sent to the Accounts Officer, promptly, to enable him to initiate action for completion of the Provident Fund Account. The Accounts Officer may, at the same time, be requested to inform the Head of Office/Department the details of nomination, etc., made by the deceased subscriber.
- (ii) Action should be taken to get the application for final payments of Provident Fund money from the nominee/family members of the subscriber for submission to the Accounts Officer without waiting for the legal heirs to initiate action.

### RELAXATION OF RULES

#### 23. Relaxation of the provisions of the Rules in individual cases

When the Governor is satisfied that the operation of any of these Rules causes, or is likely to cause, undue hardship to a subscriber, he may, notwithstanding anything contained in these Rules, deal with the case of such subscriber in such manner as may appear to him to be just and equitable.

### PROCEDURE RULES

#### 24. Number of account to be quoted at the time of the payment of subscription

When paying a subscription in India, either by deduction from emoluments, or in cash, a subscriber shall quote the number of his account in the Fund, which shall be communicated to him by the Accounts Officer. Any change in the number shall similarly be communicated to the subscriber by the Accounts Officer.

### ANNUAL STATEMENT OF ACCOUNTS TO BE SUPPLIED TO SUBSCRIBER

#### 25. Annual statement of accounts to be supplied to subscriber

- (1) As soon as possible after the close of each year, the Accounts Officer shall send to each subscriber a statement of his account in the Fund showing the opening balance as on the 1<sup>st</sup> April of the year, the total amount credited or debited during the year, the total amount of interest credited as on the 31<sup>st</sup> March of the year and the closing balance on that date. The Accounts Officer shall attach to the statement of accounts an enquiry whether the subscriber
  - (a) desires to make any alteration in any nomination made under Rule 5 or under the corresponding rule heretofore in force;
  - (b) has acquired a family, in cases where the subscriber has made no nomination in favour of a member of his family under the Proviso to Sub-rule (1) of Rule 5.
- (2) Subscribers should satisfy themselves as to the correctness of the annual statement and errors should be brought to the notice of the Accounts Officer within three months from the date of the receipt of the statement.
- (3) The Accounts Officer shall, if required by a subscriber, once, but not more than once, in a year inform the subscriber of the total amount standing to his credit in the Fund at the end of the last month for which his account has been written up.

### STATE GOVERNMENT INSTRUCTIONS

**Instruction No. (1) – Rectification of discrepancies in Provident Fund accounts of non-gazetted Government servants** - It has been brought to the notice of Government that in large number of cases the Provident Fund accounts of State Government servants remain incomplete. It takes a long time to trace the missing credits/debits and set right the discrepancies in these accounts. The question of evolving a procedure for ensuring expeditious location and rectification of items of discrepancies has been examined and it has been decided to lay down the following procedure for careful compliance by all concerned:

- (i) On receipt of the annual statements of accounts from the Accounts Officers, the Heads (of Offices) should distribute them promptly amongst the subscribers concerned and obtain acceptance of balances.
- (ii) If any subscriber finds that the balance at his credit as shown in the annual account statement is less than what he has actually subscribed/withdrawn or is otherwise incorrect, he should immediately submit a representation to his Head of Office. While forwarding the representation to the Accounts Officer concerned, the Head of Office should record thereon a certificate indicating the month-wise details of the subscriptions recovered from the salary of the subscriber during the year, or withdrawals made, together with the particulars of the bills in which the recoveries/withdrawals were made.
- (iii) A consolidated intimation of acceptance of balances should be sent to the Accounts Officer concerned within three months of the date of receipt of the annual accounts statement. The Accounts Officer will then immediately initiate action to locate the missing credits/debits and to adjust them in the subscriber's accounts in accordance with the procedure prescribed in this behalf by the Comptroller and Auditor-General and send necessary intimation to Head of Office.

### INTERPRETATION

#### 26. Interpretation

If any question arises relating to the interpretation of these Rules, it shall be referred to the State Government and whose decision thereon shall be final.

### REPEAL AND SAVINGS

27. (1) The Meghalaya Civil Services (General Provident Fund) Rules, 1985 is hereby repealed.
- (2) Notwithstanding such repeal, anything done, or any action taken or deemed to have been done or taken, under the said Rules shall, so far as it is not inconsistent with these Rules, be deemed to have been done, or taken, under the corresponding provision of these Rules.

**R. V. SUCHIANG,**

Additional Chief Secretary to the Govt. of Meghalaya,  
Finance Department.



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Shillong, Tuesday, June 9, 2020

20<sup>th</sup> Jyeshtha, 1942 (S. E.)

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**PART-IIA**

**GOVERNMENT OF MEGHALAYA**  
**DISTRICT COUNCIL AFFAIRS DEPARTMENT**

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**NOTIFICATION**

The 3<sup>rd</sup> June, 2020.

**No.DCA.13/2019/Pt.I/125.** - It is hereby notified for general information that the Khasi Hills Autonomous District Council in its Session held on the 27<sup>th</sup> May, 2020 (Thursday) at 11:00 A.M. in the District Council Hall, Shillong, has duly elected Shri Pyniaid Sing Syiem, Member of the District Council, as the new Chairman of the said Council.

**A. MAWLONG,**  
Commissioner & Secretary to the Govt. of Meghalaya,  
District Council Affairs Department.





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## PART-IIA

GOVERNMENT OF MEGHALAYA  
LABOUR DEPARTMENT

### NOTIFICATION

The 1<sup>st</sup> June, 2020.

**No.LBG.75/2012/382.-** In continuation to this Department's Notification No.LBG.75/2012/Pt.II/143, dated 17<sup>th</sup> January, 2020, the Governor of Meghalaya is pleased to revise the Minimum Wages payable to the employees under the 29 Schedule of Employments with effect from **1<sup>st</sup> April, 2020** as follows:-

Sl. No.	Category	Minimum wage + Revised VDA
1.	Unskilled	₹ 300.00 + ₹ 38.00 = ₹ 338.00/-
2.	Semi-skilled	₹ 340.00 + ₹ 43.00 = ₹ 383.00/-
3.	Skilled	₹ 380.00 + ₹ 48.00 = ₹ 428.00/-
4.	Highly-skilled	₹ 420.00 + ₹ 53.00 = ₹ 473.00/-

The Variable Dearness Allowance has been rounded off to the next higher rupee.

This issues with the concurrence of Finance Department *vide* I/D No.F(PR)95/20, dated 18<sup>th</sup> May, 2020.

**D. P. WAHLANG,**  
Principal Secretary to the Govt. of Meghalaya,  
Labour Department.